GOVERNMENT OF INDIA
FINANCE
LOK SABHA

UNSTARRED QUESTION NO:5091
ANSWERED ON:26.04.2002
NATIONAL COURT FOR DIRECT TAXES
JAIBHAN SINGH PAWAIYA

Will the Minister of FINANCE be pleased to state:

(a) Whether the Government have decided to set up a nationalcourt for Direct Taxes for speedy disposal of cases relating to direct taxes;

(b) if so, the details thereof;

(c) the time by which it is likely to be set up; and

(d) if not, the other steps taken by the Government for speedy disposal of these cases?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI GINGEE N. RAMACHANDRAN)

(a): No Sir. The Government have not decided to set up a national court for Direct taxes.

(b)& (c) : In view of above, does not arise.

(d): Several measures have been taken by the Government for speedy disposal of cases. These are as under:

(i) Advisory time limits have been prescribed for disposal of appeals by the Commissioner (Appeals) and the Income TaxAppellate Tribunal.

(ii) Provisions have been enacted for reducing the quantum of litigation. Fees have been prescribed for filing appeals before the Commissioner and enhancement of the appeal fee in case of appeals before the Tribunal has been effected in order to discourage frivolous appeals.

(iii) Provision has been made for filing appeals directly to the High Court without waiting for the Appellate Tribunal to refer the matter to the Court.

(iv) The scope of the Authority for Advance Rulings has been widened to include decision or question of law or fact arising out of an order of assessment in the case of specified residents, and determination of issues arising out of transactions undertaken or proposed to be undertaken by residents with non-residents.

(v) Provision has been made that stay granted by Appellate Tribunal shall stand vacated if such appeal is not decided by the Tribunal within six months of the stay order.